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Agenda item 118

# Review of the efficiency of the administrative and financial functioning of the United Nations

## Report of the Fifth Committee

*Rapporteur:* Mr. Jan Piotr **Jaremczuk** (Poland)

## I. Introduction

1. The previous recommendations made by the Fifth Committee to the General Assembly under agenda item 118 appear in the reports of the Committee contained in documents A/54/511 and Add.1 and 2.

2. The Fifth Committee resumed its consideration of the item at its 64th, 68th to 70th and 74th meetings, on 15, 19, 22 and 23 May and 2 June 2000. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/54/SR.64, 68-70 and 74).

3. In addition to the documents listed in A/54/511 and Add.1 and 2, the Committee had before it the report of the Secretary-General on the Guidelines for Internal Control Standards (A/54/427).

## II. Consideration of proposals

### A. Draft decision proposed by the Chairman

4. At the 68th meeting, on 19 May, the Chairman of the Committee orally proposed a draft decision entitled "Guidelines for Internal Control Standards".

5. At the same meeting, the Committee adopted, without a vote, the draft decision proposed by the Chairman (see para. 8, draft decision I).

6. Following the adoption of the draft decision, statements in explanation of position were made by the representatives of the United States of America, Cuba, Canada and the Syrian Arab Republic.

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## B. Draft decision A/C.5/54/L.93

7. At the 74th meeting, on 2 June, the Chairman of the Committee introduced a draft decision entitled "Action taken on certain documents" (A/C.5/54/L.93) which the Committee adopted, without a vote (see para. 8, draft decision II).

# III. Recommendations of the Fifth Committee

8. The Fifth Committee recommends to the General Assembly the adoption of the following draft decisions:

### Draft decision I
### Guidelines for Internal Control Standards

The General Assembly takes notes of the report of the Secretary-General on the Guidelines for Internal Control Standards. [1]

### Draft decision II
### Action taken on certain documents

The General Assembly decides to defer consideration of the following issues and documents until its fifty-fifth session:

(a) **Management irregularities causing financial losses to the Organization**:

(i) Report of the Secretary-General: follow-up report on management irregularities causing financial losses to the Organization;[2]

(ii) Note by the Secretary-General transmitting the report of the Office of Internal Oversight Services on allegations of theft of funds by a United Nations Conference on Trade and Development staff member;[3]

(b) **Improving the working methods of the Fifth Committee**

(c) **United Nations security coordination**:

Note by the Secretary-General on strengthening of United Nations security coordination;[4]

(d) **Information technologies**:

Report of the Secretary-General on information technologies;[5]

(e) **Reports of the Office of Internal Oversight Services**:

(i) Note by the Secretary-General transmitting the report of the Office of Internal Oversight Services on the follow-up to the 1997 review of the

[1] A/54/427.
[2] A/54/793.
[3] A/53/811.
[4] A/C.5/54/56.
[5] A/54/849.

programme and administrative practices of the United Nations Centre for Human Settlements (Habitat);[6]

(ii) Note by the Secretary-General transmitting the report of the Office of Internal Oversight Services on the follow-up to the 1996 review of the programme and administrative practices of the United Nations Environment Programme;[7]

(iii) Note by the Secretary-General transmitting the report of the Office of Internal Oversight Services on the Office of the United Nations High Commissioner for Human Rights Field Operation in Rwanda;[8]

(iv) Note by the Secretary-General transmitting the report of the Office of Internal Oversight Services on the investigation into the award of a fresh rations contract in a United Nations peacekeeping mission;[9]

(v) Note by the Secretary-General transmitting the report of the Office of Internal Oversight Services on the audit of the management of service and ration contracts on peacekeeping missions;[10]

(vi) Note by the Secretary-General transmitting the report of the Office of Internal Oversight Services on the audit of the liquidation of peacekeeping missions;[11]

(f) **Measures taken to improve procurement activities in the field**:

Report of the Secretary-General on measures taken to improve procurement activities in the field.[12]

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[6] A/54/764.
[7] A/54/817.
[8] A/54/836.
[9] A/54/169.
[10] A/54/335.
[11] A/54/394 and Corr.1.
[12] A/54/866.